

**UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF MICHIGAN**

In re:

Case No. HT 07-03940

DANA HOYLE MACLELLAN,

Debtor.

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**ORDER RE: AUGUST 9, 2012 APPLICATION -
UNCLAIMED FUNDS**

At a session of said Court of Bankruptcy, held in and for
said district on AUG 14 2012.

PRESENT: HONORABLE JEFFREY R. HUGHES
United States Bankruptcy Judge

On August 9, 2012, Dilks & Knopik, LLC filed a document entitled "Application for Release of Unclaimed Funds." The application is filed on behalf of the receiver for Mann Bracken LLP, which in turn was the surviving entity in a merger involving Wolpoff & Abramson, LLP.

The receiver purports to be collecting a debt owed by Debtor to Wolpoff & Abramson LLP. However, the court's review of its records indicate that the debt was owed to Great Seneca Financial Corp. and that Wolpoff & Abramson were only collecting the debt on Great Seneca's behalf.

Therefore, for the reasons stated, the August 9, 2012 application is DENIED.


Hon. Jeffrey R. Hughes
United States Bankruptcy Judge

8/14/12

A copy of this order has been served by the court pursuant to first-class United States mail upon:

Brian J. Dilks
Dilks & Knopik, LLC
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P.O. Box 2728
Issaquah, WA 98027